

CHAPTER 329

AN ACT to repeal 76.39 (1) (f); and to amend 76.39 (1) (c) and (e) of the statutes, relating to taxation of railroad car line equipment.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 76.39 (1) (c) and (e) of the statutes are amended to read:

76.39 (1) (c) "Car line equipment" means any railroad car or other equipment used in railroad transportation under an agreement providing for rental of such car or other equipment based in whole or in part on the mileage such car or other equipment travels.

(e) "Gross earnings in this state" means all gross earnings on intra-state business of a car line company from operation of car line equipment, and also gross earnings on interstate business in the proportion that the Wisconsin car miles are of the total car miles of such interstate business. ~~That portion of~~ *The* gross earnings not based on mileage shall be allocated to this state in the ratio of each carrier's average annual freight car miles in Wisconsin to the carrier's total freight car miles in all states.

SECTION 2. 76.39 (1) (f) of the statutes is repealed.

SECTION 3. This act shall take effect on January 1, 1966.

Approved November 3, 1965.

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